State Tax

Form 2BE-1

**TO BE FILED WITH THE BOARD OF ASSESSORS**

**COMMONWEALTH OF MASSACHUSETTS**

**WEYMOUTH**

FISCAL YEAR 2025 RETURN

Boat – Ship – Vessel

As required by General Laws, Chapter 60B, Section 2(b)

**USE A SEPARATE FORM FOR EACH VESSEL**

To the Board of Assessors of the Town of WEYMOUTH:

The following described vessel was owned by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_on July 1, 2024 whose

permanent mailing address is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tel # (\_\_\_\_)\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_

Email: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and is habitually moored or docked or is principally situated at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ in the **Town of Weymouth**.

 (Boat Yard, Wharf, or street address)

**See additional information on reverse side**

1. Name of vessel \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Type/description of vessel (sail, cabin cruiser, inboard, etc.) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. Make of vessel (manufacturer’s name) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Model\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. Hull identification number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

5. Registration or Documentation number\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

6. Year of the manufacturer or year built\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

7. Length of vessel \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Color of vessel \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

8. In the year preceding January 1, was the vessel (applies to vessels which were documented and carrying papers):

a. Engaged in interstate or foreign carrying trade? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

b. Engaged exclusively in fishing and documented and carrying “papers” under the laws of the United States?

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

9. Was the vessel actually used in the prosecution of his business by an owner who was engaged exclusively in commercial fishing? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

10. Trailer or Mooring? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

11. Mooring #\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

12. Estimate of value of the vessel including motor or engine (if any) and all equipment as of July 1, 2024:

$\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**THE FOREGOING** is a **TRUE RETURN** relative to the vessel described herein which was owned or held by the maker of this return on August 1, 2024.

SUBSCRIBED THIS \_\_\_\_\_\_\_\_DAY OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2024 UNDER THE PENALTIES OF PERJURY.

SIGNATURE\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Full name of individual, partnership, association or trust

**FAILURE TO FILE A RETURN SEASONABLY MAY RESULT IN A PENALTY EQUAL TO 50% OF THE TAX.**

**A COMPLETE FAILURE TO FILE WOULD RESULT IN A DENIAL OF ANY APPLICATION FOR ABATEMENT.**

**Definitions & Instructions:**

Boat/Ship/Vessel Excise –

Defined: MGL CH. 60B, Sec. 2 (a) “Except as hereinafter provided there shall be assessed and levied by each city and town in
each fiscal year on every vessel, and its equipment, for the privilege of using the waterways of the commonwealth, an excise
measured by the value thereof, as hereinafter defined and determined, at the rate of ten dollars per thousand of valuation.”

Filing Requirement: **MGL CH 60B, Sect 2 (b)** “Any person who owns such a vessel on July first shall annually, on or before
August first, make a return on oath to the assessors of the city or town where such vessel is habitually moored or docked, or in
the case of a vessel which has no mooring or docking space, where said vessel is principally situated, setting froth the vessel’s
registration or documentation number, if any, an adequate description, as well as the owner’s estimate of the fair cash value of
said vessel, and any engine or motor used to propel said vessel, as of the next proceeding July first, and the place of habitual
mooring, or docking or other principal location of said vessel.

Habitually moored or docked – The place where the owner has usual mooring or dockage.

Principally situated – For a registered ship or vessel, the place where it is registered, and for a non-registered ship or vessel,

whether documented or not, the city or town in Massachusetts where it is principally located during the calendar year.

Vessel – Every watercraft, including documented boats and ships, used or capable of being used as a means of transportation on
water, and includes all equipment, including mode of power, and furnishings that are normally required aboard the vessel during
accomplishment of the functions for which the vessel is being utilized.

2. TYPE OF VESSEL: Sail boat, inboard, outboard, cabin cruiser, etc.

3. MAKE: Manufacturer’s name; if homemade please indicate.

5. REGISTRATION: Massachusetts registration or Federal documented number.

7. LENGTH: Exclude bowsprits and similar extensions.

8. USE: This applies only to vessels which were documented and carrying papers.

9. FISHING VESSEL: Applies only if owner was exclusively engaged in commercial fishing.

NOTE: Additional information may be requested if answering this item in the affirmative.

**A COMPLETE FAILURE TO FILE COULD RESULT IN A DENIAL OF ANY APPLICATION FOR ABATEMENT.**